

BYLAW NO. 4691

A BYLAW OF THE CITY OF MEDICINE HAT for the purpose of establishing a process for sending assessment and taxation notices, documents and other information by electronic means.

WHEREAS, pursuant to the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the "Act"), Council may by bylaw establish a process for sending assessment notices, tax notices and other notices, documents and information under Part 9, 10 or 11 of the Act and the corresponding regulations by electronic means.

AND WHEREAS, pursuant to the *Education Act*, SA 2012, c E-0.3, Council may by bylaw establish a process for sending forms of notice by electronic means.

AND WHEREAS, pursuant to the Act, Council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the documents and information being sent.

AND WHEREAS, pursuant to the Act, Council must give notice of the proposed bylaw in a manner Council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it.

AND WHEREAS, pursuant to the Act, the proposed bylaw must provide a method by which persons may opt to receive the notice, document or information by electronic means.

NOW THEREFORE, THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

TITLE

1. This Bylaw may be called the "Electronic Communications Related to Tax and Assessment Bylaw".

DEFINITIONS

2. In this Bylaw:
 - a. "Act" means the *Municipal Government Act*, R.S.A. 2000, C M-26 as amended or replaced from time to time;
 - b. "Assessed Person" means an assessed person as defined in the Act;
 - c. "Assessment Notice" means an assessment notice, as outlined in Section 309 of the Act, and can include an amended assessment notice and a supplementary assessment notice but does not include any assessment notice sent by the provincial assessor;

- d. "City" means the municipal corporation of the City of Medicine Hat;
- e. "City Assessor" means the City's municipal assessor appointed pursuant to the Act, or their delegate, or any person authorized to act in place thereof;
- f. "Council" means the Council of the City;
- g. "Communications" means tax and assessment communications sent by the City and may include, but is not limited to:
 - i. Assessment Notices;
 - ii. Tax Notices;
 - iii. School support notifications;
 - iv. Notifications related to outstanding tax bills; and
 - v. Other notices, forms and information relating to tax and assessment under Part 9, 10 or 11 of the Act and the corresponding regulations;
- h. "Electronic Format" means an electronic method of sending Communications and can include emails, text messages or communications provided through a Web Portal;
- i. "FOIP Act" means the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25, as amended or replaced from time to time;
- j. "Person" means a Taxpayer and/or an Assessed Person, as the context requires;
- k. "Tax Notice" means a tax notice sent pursuant to the Act and can include an amended tax notice or a supplementary tax notice;
- l. "Taxpayer" means a taxpayer as defined in the Act; and
- m. "Web Portal" means the City-owned website, located at the following URL address, which allows the City to send and receive Communications and otherwise share information relating to tax and assessment matters with Persons:
<http://www.medicinehat.ca>

PROCESS TO OPT IN & PROCESS TO OPT OUT

- 3. A Person may apply to receive Communications by Electronic Format by completing each of the following requirements in the Web Portal:
 - a. create a unique Web Portal account for the Person;
 - b. provide the Person's consent to receive Communications by Electronic Format; and
 - c. provide all information required in connection with the Person's application to receive Communications by Electronic Format.
- 4. Beginning June 1, 2022, a Person who has completed the requirements set out under Section 3 shall be deemed to have opted to receive Communications by Electronic Format.

5. Once a Person has opted to receive Communications by Electronic Format, paper copies of the Communications will not be sent to the mailing address of the Person.
6. A Person is solely responsible for managing their Web Portal account profile, including all login information, and for ensuring that the email address associated with the Web Portal account is kept secure, that the Web Portal account is regularly monitored by the Person for any new Communications sent thereto by the City.
7. A Person who wishes to receive Communications by Electronic Format in respect of more than one (1) property, or more than one (1) roll number, must apply using the process under Section 3 with respect to each such property or roll number.
8. Notwithstanding Section 4, a Person who has previously opted to receive Communications by Electronic Format, but who subsequently wishes to opt out of receiving Communications by Electronic Format, may opt out of receiving Communications by Electronic Format by completing the following requirements in the Web Portal:
 - a. log into the Person's Web Portal account;
 - b. click on the "Opt Out" option; and
 - c. click "yes" to confirm the "Opt Out" choice.
9. Notwithstanding Section 4, a Person who has opted to receive Communications by Electronic Format shall be deemed to have opted out of receiving Communications by Electronic Format if one or more of the following events occur (each an "Opt Out Event"):
 - a. communications sent by Electronic Format to the Person are returned as undeliverable;
 - b. the Person deletes their Web Portal account;
 - c. the Communications sent by Electronic Format are otherwise rejected within or by the Web Portal;
 - d. a property transfer has occurred in respect of the property that is the subject of the Communications; or
 - e. the Person submits, and the Customer Care & Billing Department receives, a fully completed and signed opt out request form.
10. Upon the Person completing the opt out requirements set out under Section 8, or upon the occurrence of any Opt Out Event under Section 9, a Person shall be deemed to have opted out of receiving Communications by Electronic Format, and thereafter Communications shall be sent in paper copy to the mailing address of the Person, as listed at Alberta Land Titles, or, where the latter is returned undelivered, to the last-known mailing address of the Person.

PRESUMPTION OF RECEIPT

11. In the absence of evidence to the contrary, a Person who has opted to receive Communications by Electronic Format is presumed to have received a Communication sent by Electronic Format on the same day as the Communication was sent.

PROTECTION OF TAXPAYER INFORMATION

12. Any information collected from a Person in connection with this Bylaw shall be used only for purposes associated with processes and Communications described herein, in accordance with the requirements of the Act, the associated regulations of the Act, FOIP and any other applicable law.

13. The City Assessor may, but shall not have the duty to, limit Communications by Electronic Format to certain properties, classes of properties or classes of Persons if, in the opinion of the City Assessor, doing so is necessary or appropriate to promote information security.

14. For greater clarity, nothing in this Bylaw prohibits the City from allowing a Person to view and download copies of Communications associated with their Web Portal account, even if the Person has opted out of receiving Communications by Electronic Format.

GENERAL

15. This Bylaw will come into force on the day it is passed.

READ A FIRST TIME in open Council on March 7, 2022.

READ A SECOND TIME in open Council on May 2, 2022.

READ A THIRD TIME in open Council on May 2, 2022.

SIGNED AND PASSED on May 3, 2022


MAYOR: Linnsie Clark




CITY CLERK: Angela Cruickshank

JESSICA ROBINSON
ACTING CITY CLERK